

TIRE FEE

A fee of \$1.00 per tire is due on the retail sale in Nebraska of each qualified tire, excluding recapped or regrooved tires. The fee also applies to every tire included with a new qualified vehicle and every new tire a motor vehicle dealer places on a previously owned vehicle. The fee does not apply to qualified tires on certain vehicles designed for off-road use, such as farm discs, golf carts and all-terrain vehicles.

Tire fees are credited to the Waste Reduction & Recycling Incentive Fund.

Table 14 — Tire Fee Receipts

	2002	2001	2000
January	\$342,976	\$335,430	\$347,760
February	104,081	54,602	121,562
March	88,437	61,607	100,598
April	153,212	189,631	365,992
May	114,027	113,099	109,614
June	114,553	128,157	218,088
July	187,415	184,821	183,127
August	129,193	128,327	120,043
September	134,018	135,137	141,432
October	206,896	182,154	195,379
November	154,557	132,273	139,389
December	132,509	136,249	187,322
Total	\$1,861,874	\$1,781,487	\$2,230,306

WASTE REDUCTION AND RECYCLING FEE

An annual fee of \$25 applies to Nebraska business locations with taxable retail sales of tangible personal property in excess of \$50,000.

The fees are credited to the Waste Reduction and Recycling Incentive Fund.

Table 15 — Waste Reduction and Recycling Fee Receipts

	2002	2001	2000	1999
January	\$2,330	\$1,808	\$2,310	\$2,150
February	8,339	911	1,006	575
March	198	1,806	779	200
April	534	458	548	525
May	140	555	191	25
June	186	319	250	100
July	1,506	960	10,379	50
August	78	159	156	118,250
September	423,333	422,534	428,584	273,400
October*	10,864	14,350	14,038	(28,800)
November	3,159	5,370	2,017	3,700
December	4,008	(5,905)	2,170	2,100
Total	\$454,675	\$443,325	\$462,427	\$372,275

As of October 1, 1999, the annual \$25 fee is collected from each location with net taxable retail sales of \$50,000 or more.